



*Utah State Tax Commission*

**Unincorporated Exempt Organization or Exempt  
Corporation Having Unrelated Business Income  
Return and Instructions**

**Form TC-20UBI**

**1999**

210 N 1950 W  
SLC UT 84134  
(801) 297-2200  
1-800-662-4335  
<http://www.tax.ex.state.ut.us>

### **Important Information Regarding Extension of Time to File**

An extension of time to file your tax return is NOT an extension of time to pay your taxes. You must pay your tax due by the due date. You are automatically allowed an extension of up to six months to file your return. However, if the prepayment requirements have not been met on or before the original due date, penalties will be assessed.

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If you need an accommodation under the Americans with Disabilities Act, contact the Tax Commission at (801) 297-3811 or Telecommunications Device for the Deaf (TDD) (801) 297-3819. Please allow three working days for a response.

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**Need more information?** You can find additional tax information and forms on the Tax Commission's web page, at: <http://www.tax.ex.state.ut.us>

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# General Instructions and Information

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## Corporation Identification Numbers

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The Utah State Tax Commission will use the Employer identification number (EIN) as the corporation's taxpayer identification number with the state. The Utah charter number is a six-digit number issued upon incorporation or qualification to do business in Utah and should also be included. If these numbers (EIN and Utah charter) are not preprinted on the mailing label, fill in the appropriate areas to allow for proper identification of the corporate tax return or any correspondence.

## Rounding Off to Whole-Dollar Amounts

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All entries must be made in whole-dollar amounts.

## Liability for Filing and Paying Returns

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- A. Tax Forms** - The Utah State Tax Commission supplies returns for filing of corporate taxes to corporations properly registered with the state. If an original return is not mailed to the corporation, contact our offices at (801) 297-6700 to request forms. NOTE: Please review General Instructions to identify what federal information is required with the Utah filing.
- B. Unrelated Business Income Tax** - An exempt corporation incorporated in Utah (domestic), qualified in Utah (foreign), or doing business in Utah whether qualified or not must file an unrelated business income tax return, form TC-20UBI, when it has unrelated business income.
- C. Taxable Year** - The taxable year for Utah unrelated business income tax purposes should match the taxable year used for federal unrelated business income tax purposes. When the taxable year changes for federal purposes the taxable year should be adjusted accordingly for Utah unrelated business income tax purposes.
- D. Due Date** - Returns are due on or before May 15th (for calendar year filers) or the 15th day of the fifth month following the close of the taxable year (for fiscal year filers)..

## Filing Extension

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***An extension of time to file your tax return is NOT an extension of time to pay your taxes.*** You are automatically allowed an extension of up to six months to file your return. ***However, if the prepayment requirements have not been met on or before the original due date, penalties will be assessed.***

## Prepayment Requirements

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If a corporation having unrelated business income has a Utah tax liability of \$3,000 or more in the current year, or had a tax liability of \$3,000 or more in the previous year, that corporation must make quarterly estimated tax prepayments.

An exempt corporation is not subject to the prepayment requirements for the first year that corporation is required to file a return in Utah.

Prepayments are due in four equal payments on the 15th day of the 4th, 6th, 9th and 12th months of the corporation's taxable year. Corporations may elect to make the quarterly prepayments equal to 90 percent of the current year's tax or 100 percent of the prior year's tax. As defined in Section 6655, Internal Revenue Code, the applicable percentage of the required annual payment for annualized income installments, for adjusted seasonal installments, and for estimated tax payments based on the current year tax liability is the following:

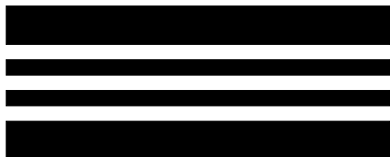
<u>Installment</u>	<u>Percentage</u>
1st	22.5
2nd	45.0
3rd	67.5
4th	90.0

If a taxpayer elects a different annualization period than the period used for federal purposes, the taxpayer must make an election with the Tax Commission at the same time as provided in Section 6655, Internal Revenue Code. Prepayments should be made with form TC-559, Corporation Tax Payment Coupon Booklet.

Corporations not making the required tax prepayments are subject to a penalty as stated in "Penalties," below.

## Exceptions to Penalty

1. **Annualized Exception:** A corporation may annualize its income before determining the amount of each installment. It is recommended that federal guidelines be followed in determining annualized income. If the corporation meets the annualized exception, for any installment, indicate by checking the appropriate box on form TC-20UBI, line 12.
2. **Recurring Seasonal Exception:** A corporation with recurring seasonal income may annualize its income before determining the amount of each installment. It is recommended that federal guidelines be followed in determining seasonal income. If the corporation meets the seasonal exception, for any installment, indicate by checking the appropriate box(es) on form TC-20UBI, line 12.



Utah State Tax Commission 210 N 1950 W, Salt Lake City Utah 84134 <b>Utah Return of Unincorporated Exempt Organization or Exempt Corporation Having Unrelated Business Income</b>	<b>1999</b> <b>TC-20</b> <b>UBI</b> Rev. 12/99
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This return is for the calendar year ending Dec. 31, 1999, or fiscal year beginning \_\_\_\_\_ and ending \_\_\_\_\_.

☐ Check box if name or address changed.

• ☐ AMENDED RETURN

See page 3 for "THE REASONS FOR AMENDING" and enter the number in this box

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Corporation name			Employer Identification Number
Address			Utah Charter Number
			Telephone Number (     )
City	State	ZIP Code	

**Note: Attach a copy of federal form 990-T to this return.**

1. Unrelated business income from federal form 990-T, line 34 .....	•	1	\$	00
2. Apportionment fraction (100% or Schedule J, line 7) .....		2		%
3. UTAH TAXABLE INCOME (line 1 multiplied by line 2) .....	•	3	\$	00
4. Tax: (multiply line 3 by .05) .....	•	4		00
5. Total the penalties and interest listed below and enter on this line .....		5		00

Extension penalty \$ \_\_\_\_\_ Interest \$ \_\_\_\_\_ Late payment penalty  
Penalty for underpayment of required prepayment \$ \_\_\_\_\_ Late filing penalty \$ \_\_\_\_\_ \$ \_\_\_\_\_

6. Total tax, penalty, and interest due (add lines 4 and 5) .....		6		00
7. Total prepayments (attach schedule) .....	•	7		00
8. Total remitted (if line 6 is larger than line 7, subtract line 7 from line 6) .....	•	8	\$	00

**Make check payable to: UTAH STATE TAX COMMISSION**

9. Total overpayment ( if line 7 is larger than line 6, subtract line 6 from line 7) .....	•	9	\$	00
10. Amount of overpayment to be applied as advance payment to next tax year .....	•	10	\$	00
11. Total refund (line 9 less line 10) .....	•	11	\$	00

12. Check box(es) corresponding with installments that qualify for exceptions (see Prepayment Requirements, page 1)

1	<input type="checkbox"/>	2	<input type="checkbox"/>	3	<input type="checkbox"/>	4	<input type="checkbox"/>
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**Official Use Only**

**Under penalties of perjury, I declare that to the best of my knowledge and belief, this return and accompanying schedules are true, correct, and complete.**

Signature of officer

Date

Title

<b>Paid Preparer's Section</b>	Preparer's signature	Date signed	Check if self-employed <input type="checkbox"/>	Preparer's social security no.	
	Firm's name (or yours if self-employed)			E.I. number	
	Preparer's complete address	City	State	ZIP code	

# Schedule J - Apportionment Schedule

TC- 20 J  
Rev. 12/99

Corporation Name	Taxable Year Ending	Employer Identification Number
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Describe briefly the nature and location(s) of your Utah business activities:

	Inside Utah Column A			Inside and Outside Utah Column B	
<b>1. Tangible Property</b>					
(a) Land .....	1(a)		00	•	00
(b) Depreciable assets .....	1(b)		00	•	00
(c) Inventory and supplies .....	1(c)		00	•	00
(d) Rented property .....	1(d)		00	•	00
(e) Other tangible property .....	1(e)		00	•	00
<b>2. Total Tangible Property</b> (total 1(a) through 1(e))	2		00	•	00
(a) Fraction (column (A), line 2 divided by column (B), line 2) .....				2(a)	
<b>3. Wages, salaries, commissions, and other includable compensation</b> .....	3		00	•	00
(a) Fraction (column (A), line 3 divided by column (B), line 3) .....				3(a)	
<b>4. Gross Receipts from Business</b>					
(a) Sales (gross receipts less returns and allowances) .....	4(a)				00
(b) Sales delivered or shipped to Utah purchasers:	4(b1)		00		
(1) Shipped from outside Utah .....	4(b2)		00		
(2) Shipped from within Utah .....	4(c1)		00		
(c) Sales shipped from Utah to:	4(c2)		00		
(1) United States Government .....					
(2) Purchasers in a state(s) where the taxpayer has no nexus (The corporation is not taxable in the state of purchaser) .....					
(d) Rent and royalty income .....	4(d)		00	•	00
(e) Service income (attach schedule) .....	4(e)		00	•	00
<b>5. Total Sales and Services</b> (total 4(a) through 4(e))	5		00	•	00
(a) Fraction (column (A), line 5 divided by column (B), line 5) .....				5(a)	
<b>6. Total of lines 2a, 3a, and 5a</b> .....				6	
7. Calculate the <b>Apportionment Fraction</b> to <b>six decimals</b> : (line 6 divided by 3 or the number of factors present) (Also enter on TC-20UBI, line 2)				7	

**NOTE: This schedule is to be used only if income is taxable in another state and should be apportioned to Utah.**